

REGISTERED COMPANY NUMBER: 3180659 (England and Wales)
REGISTERED CHARITY NUMBER: 1054495

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED
31 MARCH 2018
FOR
PRISONERS' ADVICE SERVICE**

Prime
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**PRISONERS' ADVICE SERVICE
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FOR THE YEAR ENDED 31 MARCH 2018**

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**PRISONERS' ADVICE SERVICE
REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2018**

The Trustees present their report and audited financial statements for the year ended 31 March 2018.

REFERENCE AND ADMINISTRATIVE INFORMATION

Charity name:	Prisoners' Advice Service
Charity Registration Number:	1054495
Company Registration Number:	3180659
Registered Office:	37 Eyre Street Hill London EC1R 5ET

Trustees

The Trustees who served during the year and since the year-end are as follows:

Martine Lignon	Chair
Lucy Rhodes	Vice Chair
Kassim Gaffar	Treasurer
Rosie Brighthouse	Resigned 6 February 2018
Katy Watts	Resigned 6 February 2018
Jeanne Harrison	
Jeremy Harrison	
Rebecca Perlman	
Eric Allison	
Tom Burden	Appointed 19 December 2017
Katie Le-Billon	Appointed 19 December 2017

Registered Office	37 Eyre Street Hill London EC1R 5ET
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Bookkeeper	Anne Craig
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Independent Examiner	Prime Chartered Accountants Corner Oak 1 Homer Road Solihull West Midlands B91 3QG
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Bank	CAF Bank 25 Kings Hill Avenue West Malling Kent, ME19 4JQ
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**PRISONERS' ADVICE SERVICE
CHAIR'S REPORT
FOR THE YEAR ENDED 31 MARCH 2018**

It is with great pleasure that I introduce PAS' annual Chair's Report for 2017-18. Throughout that year, PAS' staff and volunteers continued to provide the charity's full range of services for adult prisoners in England and Wales – namely its telephone Advice Line, Letters Clinics, Outreach Clinics inside prisons, Information Sheets and Toolkits, casework and quarterly legal bulletins.

I am pleased to report that, through the remarkable generosity of our donors, over the year since my last report, PAS' capacity to deliver free-of-charge legal and human rights advice and support to adult prisoners grew steadily, with a record 25,294 calls logged to our Advice Line. We also delivered 113 Outreach Clinics in 2017-18, encompassing 932 face-to-face meetings with prisoners.

In a legal victory of national significance – for penal reform, human rights and access to justice generally – 2017-18 saw PAS, along with The Howard League for Penal Reform, positively conclude their 2014 challenge to the government over its 2013 cuts to Legal Aid for prisoners.

After our successful action in the Court of Appeal in April 2017, which resulted in some of the government cuts being ruled unlawful because they were inherently unfair, the Ministry of Justice withdrew its application to appeal the decision to the Supreme Court in October 2017. Further, in a letter sent to PAS and the Howard League in November 2017, the Justice Minister indicated that for those three areas where the removal of Legal Aid was deemed unlawful by the Court of Appeal, criminal Legal Aid would be reinstated on 21 February 2018.

The three important areas were:

- Pre-tariff reviews before the Parole Board where the Board advises the Secretary of State for Justice on whether a prisoner would be suitable for a move to open conditions;
- Categorisation reviews for Category A prisoners;
- Placement in CSCs (close supervision centres).

This ground-breaking action – the first occasion that PAS undertook a legal challenge in our own name – meant that, from February 2018, adult prisoners across England and Wales once again had access to pockets of Legal Aid, which had unlawfully been taken from them.

In 2017-18, four of our Caseworkers completed their training with Rights of Women (RoW) towards the Office of the Immigration Services Commissioner (OISC) levels one and two accreditation, and PAS itself was assigned OISC level three status, permitting the charity to give Immigration Law advice to Foreign National Prisoners (FNPs). As Immigration Law is the same for both men and women, these accreditations permitted PAS to advise prisoners across both estates.

Similarly, two of our Caseworkers specialising in work with women prisoners completed their training with RoW to advise upon Family Law issues in October 2017. As a result of this training, Family Law, particularly in relation to adoption, care proceedings and child arrangements, became an integral element of our work to support female prisoners for whom Legal Aid is not available.

Working in partnership with RECOOP, the charity providing resettlement and care for older ex-offenders and prisoners, we continued to deliver specialist Outreach Clinics for older prisoners in HMP Erlestoke in Wiltshire, HMP Leyhill in Gloucestershire and – for older female prisoners – HMP Eastwood Park, also in Gloucestershire.

Over the course of 2017-18, we continued to update our series of Information Sheets and launched an additional range of 10 Self Help Toolkits, designed to help prisoners understand and undertake some legal processes themselves. Toolkits were sent to the librarians at 117 prisons across England and Wales for stocking in prison libraries. Prisoners were then able to use and re-use the information and examples provided in the toolkits. Downloadable versions were also made available on our website and used, among others, by a range of voluntary sector organisations that support prisoners. Feedback from prison librarians on the toolkit project was overwhelmingly positive, with many asking for more copies to be sent to them.

We reached increasing numbers of clients through our Prisoners' Legal Rights Bulletin, which shared updates on key Prison Law cases with prisoners, human rights organisations and legal professionals. Subscription remained free for the 962 serving prisoners who take the publication.

**PRISONERS' ADVICE SERVICE
CHAIR'S REPORT
FOR THE YEAR ENDED 31 MARCH 2018**

With regard to PAS' Management Committee (Board of Trustees), we were delighted to welcome two new arrivals, Tom Burden and Katie Le-Billon, who were appointed to the Board in December 2017. We saw Rosie Brighthouse and Katy Watts step down from the Board in February, 2018, after three years of committed participation. Indeed, I am most grateful to all of our Trustees, past and present, for their active involvement in, and contributions towards, the smooth running and increasingly rigorous governance of PAS.

Finally, and on behalf of PAS' Management Committee, I would like to express our gratitude to, and admiration for, all those who helped PAS to continue in its mission to provide free legal advice and information to adult prisoners throughout England and Wales regarding their rights, conditions of imprisonment and the application of Prison Law and Prison Rules. I particularly thank all of our hard-working staff and volunteers, and express my deep appreciation of our loyal donors (Trusts and Foundations, individuals and corporations) whose sustained confidence in, and generous contributions to, PAS were vital in ensuring the ongoing provision of our services in 2017-18.

**PRISONERS' ADVICE SERVICE
TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2018**

The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2018. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

OBJECTIVES AND ACTIVITIES

The charitable aims of PAS, as set out in its Articles of Association, are:

- (i) To relieve and rehabilitate persons held in penal establishments in the United Kingdom.
- (ii) To advance education and relieve poverty among the aforesaid persons and the families of dependants of such persons particularly by the provision of a free service of legal and other advice.
- (iii) The advancement of education of the public, and in particular members of the legal profession, in relation to the law relating to the rights of prisoners (which expression shall mean persons who are suffering or have suffered a legal restriction on their liberty in any penal or correctional establishment or through any means whatsoever) and mentally disordered patients within the scope of Part III of the Mental Health Act 1983 and the rights of their families and dependants.
- (iv) The relief of persons in the United Kingdom who are in a condition of need, hardship and distress.

The main activity of PAS is to provide free legal advice and information to prisoners in England and Wales regarding their rights, particularly concerning the application of the Prison Rules and the conditions of imprisonment. PAS takes up prisoners' complaints about their treatment within the prison system on an individual and confidential basis, taking legal action where appropriate.

We have had due regard to the guidance published by the Charities Commission on public benefit when reviewing our aims and intended impact.

Volunteers

Volunteers play a vital role in the day-to-day running of PAS. Their main purpose is to assist Caseworkers by responding to general enquiries and to help ensure the smooth running of the office. Some volunteers also assist with fundraising and communications activities. Volunteers are asked to commit to a minimum of one day a week over a three-month period and to contribute in the following ways:

- (i) To review and re-organise as necessary current manual filing systems of external resources.
- (ii) To send general information to prisoners, as directed by the legal Caseworkers or Joint Managing Solicitors.
- (iii) To respond to letters from prisoners under the supervision of the Joint Managing Solicitors or legal Caseworkers.
- (iv) To assist Caseworkers with Outreach Clinics inside prisons.
- (v) To assist with fundraising and communications activities under the supervision of the Fundraising and Communications Manager.

**PRISONERS' ADVICE SERVICE
TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2018**

ACHIEVEMENT AND PERFORMANCE

Charitable Activities

Joint Managing Solicitors

Throughout 2017-18, Deborah Russo and Lubia Begum-Rob continued in their roles as Joint Managing Solicitors at PAS, with their duties continuing to involve a mix of advice, advocacy, litigation and management.

On the legal side of their role, Deborah and Lubia answered hundreds of telephone calls and letters and pursued several cases during the year. Managerially, Deborah and Lubia were responsible for the day-to-day running of PAS on behalf of the Management Committee, including the management of the other staff members and volunteers. Deborah and Lubia shared responsibility for all aspects of PAS' work equally and continued to work hard to raise the profile of PAS within the legal and wider communities. They acted as leading authorities within the legal sector for the advocacy of prisoners' rights.

The Joint Managing Solicitors continued to serve as executive committee members of the Association of Prison Lawyers (APL) in 2017-18, while PAS also remained an active member of the following professional bodies: CLINKS, the Parole Board Users' Group, Public Lawyers in Non-Governmental Organisations and The Small Charities Coalition.

Notable events in 2017-18 included – as mentioned in our Chair's report, and alongside The Howard League for Penal Reform – PAS' successful action in the Court of Appeal in April 2017, which resulted in selected, important, pockets of Legal Aid for prisoners being re-instated in February 2018.

In May 2017, PAS held its annual Panel Discussion, this year entitled, 'Sentencing Mothers – The Trickle-Down Effects'. The event was chaired by Phillippa Kaufmann QC, and took place at the offices of CMS Cameron McKenna (whom we thank again for their support). Speakers on the evening were:

- Lucy Baldwin – Senior Lecturer in Criminology, De Montfort University; and author of 'Mothering Justice';
- Jenny Earle – Director of Reducing Women's Imprisonment Programme, Prison Reform Trust;
- Paula Harriott – Head of Involvement, Revolving Doors; and ex-prisoner;
- Renuka Jeyarajah-Dent – Director of Operations, Coram; and educational psychologist;
- Sam Genen – Solicitor; and leader of the Women's Sentencing Project, Centre for Criminal Appeals.

In November 2017, PAS' Annual Lecture was given by leading academic authority in human rights, Professor Conor Gearty. An enormously popular event, attended by over 100 guests, the lecture took as its topic, "Prisons - A Life Without (Human) Rights?". For the first time ever, a film was made of the event and posted to our website and Social Media. The evening was generously supported by Mayer Brown, and took place at their offices.

In addition to her Joint Managing Solicitor role, Lubia continued to take on casework – both legally aided and pro bono – as Race and Religious Discrimination Caseworker. Deborah continued to retain a keen interest in representing women prisoners, especially those serving indeterminate sentences. She continued to supervise and support the Women Prisoners' Caseworker in her role and delivered a number of Outreach Clinics in women's prisons.

As mentioned in our Chair's report, in 2017-18, the Joint Managing Solicitors – along with other PAS Caseworkers – completed training with Rights of Women (RoW), which permitted them to begin giving Immigration Law advice to Foreign National Prisoners (FNPs). Further training from RoW was completed by Deborah – along with the Women Prisoners' Caseworker – permitting her to dispense Family Law (in addition to Prison Law) advice to female inmates.

Deborah and Lubia were actively co-supervised by the Chair and by senior Prison Law solicitor, Simon Creighton, Partner at Bhatt Murphy. This structure ensured that they were supported in all aspects of their work.

**PRISONERS' ADVICE SERVICE
TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2018**

In closing Deborah and Lubia would like to thank all of the volunteers who have, once again, added invaluable capacity to PAS' operations and helped make it possible for PAS' work to continue, particularly its Letters Clinics. Even more so than ever, voluntary assistance to PAS in 2017-18 was vital and hugely appreciated.

Race and Religious Discrimination Caseworker

In addition to her duties outlined above, in 2017-18, Lubia Begum-Rob continued to advise prisoners who had suffered ethnic or religious discrimination.

According to the Prison Reform Trust's Autumn 2017 Prison Factfile, 26% of the prison population in England and Wales were from a black, Asian or minority ethnic group (BAME), compared to 14% of the population as a whole.

The issues raised with Lubia during the year included ethnic minority prisoners who complained of less favourable treatment by staff compared to that received by their white counterparts, and complaints of unjustifiable failure by prison authorities to accommodate prisoners to practise the basic tenets of their religion.

Race and Religious Discrimination Case Study

Prisoner A was of Afro-Caribbean origin. He contacted PAS for assistance with a complaint he had submitted about a prison officer racially abusing him. He was aware that as the incident was not witnessed, it was likely the prison would accept the officer's version of events, namely that the verbal abuse had not happened. But he felt compelled to complain nonetheless as he did not feel the incident should go unnoticed by the prison, especially if this officer made such comments to other prisoners of colour. Frustratingly for the prisoner, the prison responded to his complaint without acknowledging the racist nature of the alleged incident. Prisoner A felt this conduct by the prison was condoning racial abuse.

We wrote to the prison stating that they were in breach of their obligations both to investigate a complaint, but also to have due regard to the need to eliminate discrimination, to advance equality of opportunity and to foster good relations between different people when carrying out their activities.

Alarming, the issue of investigating the racial allegation was contested to a senior level. Eventually the prison did conduct an investigation of the incident and as expected concluded that, in the absence of corroborative evidence, it could not uphold Prisoner A's complaint. However, the prison apologised to the prisoner for not undertaking a full investigation in the first instance; particularly given the gravity of the allegation. Prisoner A was content – in this instance – to accept the prison's apology.

Women Prisoners' Caseworker

The majority of our work with women prisoners over the year was carried out by Barrister, Kate Lill, PAS' dedicated Women Prisoners' Caseworker. In addition, Joint Managing Solicitor, Deborah Russo, continued to be involved with some aspects of our work with women, including conducting casework and running Outreach Clinics.

PAS' work with women is constantly – and necessarily – expanding. The number of women in prison has more than doubled since 1993. On 24 November 2017, there were 4,048 women in prison in England and Wales. (Prison Reform Trust, Autumn 2017 Prison Factfile.)

Over the course of 2017-18, PAS delivered some 42 Outreach Clinics in six women's prisons: HMPs Downview, Send and Bronzefield (all in Surrey), HMP New Hall (in West Yorkshire), HMP Eastwood Park (in Gloucestershire), and HMP Styal (in Cheshire). Overall, we helped 339 women prisoners in the past year through Outreach Clinics, and a further 235 via our Advice Line and Letters Clinics. 21 cases were opened on behalf of female prisoners over the course of the year.

2017-18 also saw PAS' Women Prisoners' Caseworker deliver her first Family Law specific clinics, subsequent to training from RoW (mentioned previously). Four such clinics were delivered and Family Law advice began to be dispensed at our long standing Prison Law clinics, as well as by letter and over the telephone. These clinics focused upon the separation of prisoners from their children, and were very well attended.

**PRISONERS' ADVICE SERVICE
TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2018**

Women Prisoner Case Study

Prisoner B, had been convicted of killing her mother-in-law, receiving a life sentence with a minimum term of 11 years. The starting point for the minimum tariff for murder is 15 years; Prisoner B's lower tariff reflected the fact that the judge accepted she had been provoked to a certain degree by her relative's abusive behaviour before the incident.

Prisoner B was housed on a Therapeutic Community in prison, having been sent there as she was suffering from poor mental health and the effects of trauma. She had limited use of the English language, which exacerbated her experience of imprisonment.

Prisoner B had not seen her two sons for over two years. She had received visits from them (brought by their father) when she was first in prison but the frequency gradually reduced until the visits stopped completely. She had only had one telephone call with her children in the two year period.

PAS' Women Prisoners' Caseworker advised the prisoner that she could apply for a Child Arrangements Order for contact with her children in the family courts. PAS completed her application, communicated with the court to ensure a Production Order was granted for her to attend the first hearing, wrote to the court to highlight her vulnerabilities and drafted a Position Statement for her, setting out her request for the court before the hearing. This was particularly important as her English was limited.

As a result, the court made an interim order for contact, allowing her to see her youngest child (the eldest was over 16 and the court only grants orders for children between 16 and 18 in exceptional circumstances). The court also ordered indirect contact through letters and phone calls, and letters to the eldest son. At the time of going to print, PAS was hopeful that the court would order contact to continue at the final hearing.

Outreach Caseworker

In 2017-18, Nicki Rensten, PAS' Outreach Caseworker, continued to advise prisoners through letter and telephone enquiries, to maintain a varied and complex caseload of legally aided and pro bono matters, and to expand the provision of our outreach service. Over the year, Nicki and other Caseworkers delivered advice sessions across the country helping hundreds of male prisoners.

In addition to one-off or other irregular visits to HMPs Warren Hill, Thameside, High Down and other prisons during this period, Nicki delivered regular outreach sessions at three very different prisons:

Wandsworth

HMP Wandsworth prison in south London is an old, large, busy prison, housing Category B and C prisoners, as well as those on remand. It holds a significant number of foreign nationals, as well as being the main prison to which British prisoners who have been sentenced abroad are returned under repatriation agreements. Nicki visited monthly and conducted advice sessions in the prison library, advising, on average, ten prisoners on each occasion on matters including: categorisation and allocation; immigration related concerns; health care; release on parole and home detention curfew.

Kirkham

HMP Kirkham is a large open prison in the north west of England, containing Category D prisoners who are either serving short sentences or are coming up to release from longer ones. Originally PAS worked at Kirkham with the RECOOP charity, which advises older prisoners, but through this work we established a bi-monthly advice clinic catering for any prisoner who sought our advice. Matters advised upon included release on temporary licence, home detention curfew, the sentencing arrangements for those imprisoned in default of confiscation orders and discrimination against prisoners from the Traveller community.

Huntercombe

HMP Huntercombe is a Category C prison in Oxfordshire, which houses only foreign national prisoners. In partnership with the St. Giles' Trust, Nicki continued to provide training sessions to prisoner Peer Advisers, equipping them to give basic legal information and advice to their fellow prisoners and to signpost more complicated issues to us. Following on from this work, PAS set up a regular monthly advice session, on similar lines to those at Kirkham and Wandsworth, but catering for the very specific client group at Huntercombe, whose Immigration and Prison Law concerns overlapped. In order to be better equipped to address the specific needs of this client group, from March 2017 to January 2018, Nicki volunteered one day a week with Bail for Immigration Detainees (BID), who provided the hands-on experience that complemented the OISC training which Nicki and other PAS Caseworkers had been undertaking since 2015.

**PRISONERS' ADVICE SERVICE
TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2018**

Outreach Case Study

Nicki assisted Prisoner C, who is a foreign national prisoner (FNP) who had completed a 10 year prison sentence but was still being held under Immigration Law.

Bail is available for people detained under Immigration Law, but Prisoner C's probation officer said that due to his risk level the only address he could be released to was an Approved Premises (AP) hostel. At the same time, she said that he could not in fact go to the AP because of a Probation Instruction which says that FNPs can only be given places if they can provide the details of the accommodation which they are going to move on to after they complete their time in the AP. Prisoner C had provided an address but his probation officer said it was not suitable.

This put Prisoner C in an impossible 'catch 22' situation, which took him and us seven months to resolve. Finally, after threatened legal action, lengthy correspondence and several bail hearings, Prisoner C was released to reside at the Approved Premises.

Community Care Caseworkers

Throughout 2017-18, our two Community Care Caseworkers, Laura Orger and Anna Fairbank continued to provide specialist advice and assistance to older prisoners, prisoners with mental and/or physical disabilities and those with chronic health issues across England and Wales.

In 2017-18, Laura and Anna delivered a total of 22 Outreach Clinics, providing face-to-face legal advice and assistance to 215 prisoners. They also dealt with hundreds of telephone and letter enquiries, and worked on a number of ongoing cases helping prisoners who had suffered disability discrimination.

PAS continued to deliver specialist Outreach Clinics at HMPs Eastwood Park and Leyhill, both in Gloucestershire, which house significant populations of older female and male prisoners respectively. Older prisoners often have special needs that may be overlooked by busy prison officers or delayed by Prison Service bureaucracy.

Indeed, throughout the year we were frequently asked for assistance where prisons, local authorities, probation services or NHS Trusts had failed to meet their legal responsibilities towards disabled and elderly prisoners with health or social care needs, both during their time in prison and when they were due for release. As is our process, we first attempted to resolve these issues by writing to the bodies in question, setting out the law and what we expected to be done, but, where necessary, we issued Judicial Review proceedings to ensure the best result for clients.

Community Care Case Study

One of our Community Care Caseworkers represented disabled Prisoner D, who, although paralysed from the chest down, was not receiving any specialist care. He was having many falls and was developing pressure sores since he was not able to wash himself properly. We sent a letter before claim to the prison and local authority requesting that they provide Prisoner D with the care to which he was entitled.

The prison immediately transferred him to a prison where his treatment was even worse. He was held in a cell where he was unable to access the toilet or shower and was having to defecate on the floor. PAS sent another pre-action letter and issued judicial review proceedings against the prison. Only then was Prisoner D moved to a more suitable cell. Damages claims for his previous treatment were referred to other solicitors. (In fact, although Prisoner D was moved to a better cell he was still not always receiving all the care he needed. However, he didn't want us to take any further action because he was worried he would simply be shipped out to another prison where conditions would, again, be horrific.)

Telephone Advice Line

Throughout the year, our telephone Advice Line continued to serve as the key channel through which we were able to advise prisoners on their rights and, where necessary, to pursue justice for them. The service permitted PAS to impart legal information and support to many thousands of prisoners across England and Wales quickly and effectively – an unprecedented volume of demand for the Advice Line saw a record 25,294 prisoners call us over the course of 2017-18.

We also continued to experience an increase in the average length and complexity of calls – partly attributable to the Legal Aid cuts in 2013. We dealt with issues that previously would have been eligible for Legal Aid funding and would have been processed as a legal case by a Prison Law solicitor. Instead, prisoners relied upon PAS to meet the demand for provision left by the 2013 cuts.

**PRISONERS' ADVICE SERVICE
TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2018**

The Advice Line is especially vital for those in prison with lower literacy levels, or whose first language is not English, ensuring that our service is truly accessible for all.

Letters Clinics

Our Letters Clinics continued to offer a lifeline to large numbers of prisoners, with our Caseworkers sending out 7,972 responses to some 4,000 written enquiries to PAS in 2017-18. The reach of this service extended to more than 100 prisons across England and Wales.

Letters Clinics provide the opportunity for detailed information on specific aspects of Prison Law and individually tailored legal advice to be imparted to service-users. In 2017-18, we continued to work with corporate and academic partners (see Partnerships Manager section below) to respond to letters sent to PAS, supervising their work and, thereby, increasing our capacity to respond to prisoners' written enquiries to us.

Self Help Toolkits

In 2017-18, PAS launched our range of 10 Self Help Toolkits, designed to help prisoners understand and undertake some legal processes themselves. Toolkits are re-usable and were sent to the librarians at 117 prisons across England and Wales for stocking in prison libraries. Downloadable versions were also made available on our website. The list of areas addressed by the tool-kits is as follows:

- Pre-tariff reviews
- Release on Temporary Licence (includes Childcare Resettlement Leave)
- Mother and Baby Units
- Re-categorisation reviews
- Home Detention Curfew applications
- Taking a property claim to the County Court
- Category A reviews
- Closed visits & banned visitors
- Governors' Adjudications
- Parole Board delays.

We had secured a grant from The Legal Education Foundation to support this initiative in 2015 and were most grateful for their assistance.

Information Sheets

In 2017-18, PAS continued to produce and regularly update our series of 31 Information Sheets, downloadable from our website. These explain legal processes and prisoners' rights in prison. They cover topics such as how to progress through the prison system, discrimination, categorisation, transfers, visits and rights for specific client groups. These sheets are sent out to prisoners by our Caseworkers and volunteers and are available for families of prisoners and other prison sector organisations. Over the last year, approximately 15,500 Information Sheets were downloaded.

Bulletin

We continued to reach an increasing readership through our quarterly Prisoners' Legal Rights Bulletin. This Bulletin – to which 962 prisoners are subscribed – contained up-to-date and accurate information about new legislation and cases, new Prison Service Instructions and commentary on cases that had gone before the Prisons and Probation Ombudsman.

As well as prisoners, subscribers to the Bulletin throughout the year included solicitors, barristers, academic organisations, journalists, and prison libraries. We were extremely grateful to Herbert Smith Freehills who printed all editions of the Bulletin for us on a pro bono basis in 2017-18.

Partnerships Manager

In 2017-18, Solicitor-Advocate Jane Finnis continued to develop and imbed her role as Partnerships Manager at PAS. Established in September 2015, the role is responsible for managing the relationship between PAS and the various corporate law firms and universities that assist the charity in responding to the increasing number of prisoners' letters we receive.

**PRISONERS' ADVICE SERVICE
TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2018**

In 2017-18, PAS' collaborations with law firms in the corporate sector grew to ten. Alongside existing relationships with Simmons & Simmons, Dentons, Herbert Smith Freehills, Shearman & Sterling, Reed Smith, Mayer Brown, Latham Watkins and the legal department at BlackRock, PAS entered into two further partnerships with Fieldfisher and White & Case LLP. Corporate partners helped deliver our remote Letters Clinics (described above) and drafted summaries for our quarterly Prisoners' Legal Rights Bulletin (also above), as well as contributing financial and in-kind support.

Jane similarly continued to work with Law Departments at universities. Kent University students were joined by students from the Universities of Sussex and Swansea in responding to prisoners' letters to PAS with advice and support. Students taking part were supervised by both Jane and a university lecturer. Jane provided training sessions on Prison Law to the students involved. (Remote Letters Clinics also benefited the students participating by giving them hands-on experience of Prison Law and the drafting of legal letters.)

Fundraising and Communications Activities

As the effect of the government's 2013 Legal Aid cuts continued to be felt in 2017/18, PAS was more thankful than ever for the support of both loyal and new donors over the year.

We were most grateful to receive major grants from loyal supporters The Hadley Trust (£70,000), The AB Charitable Trust (£20,000), Northmoor Trust (£15,000), The London Legal Support Trust (£10,000) and The Evan Cornish Foundation (£10,000), as well as several smaller grants of up to £5,000 each. We also received multi-year awards from The Garfield Weston Foundation (£30,000 over two years), The Charles Hayward Foundation (£30,000 over three years), The Bromley Trust (£30,000 over three years) and The Pilgrim Trust (£15,000 over two years).

Our award (of £41,800 over three years, made 2016) from The Sir Halley Stewart Trust continued in 2017-18, as did our two year award (of £17,000, also made 2016) from The Wates Foundation.

Existing awards from Trust for London (£60,000 over three years, made 2015), The Barrow Cadbury Foundation (£60,000 over three years, made 2014) and The Legal Education Foundation (£52,000 over two years, made 2015, with top up funding of £7,460 being awarded in 2017-18) came to a conclusion.

In 2017-18, PAS received its first instalment of £50,000, plus gift aid of £12,500, in a three year award made by an individual who wishes to remain anonymous.

Collectively, this support from our major funders was vital in ensuring that we were able to undertake current work and plan for the future in 2017/18.

Throughout the year, we continued to run an online fundraising campaign for our work with women and disabled prisoners via the Global Giving website. Aimed at the general public, from its inception in 2014 to 31 March 2018 this appeal has raised £23,255, £2,492 being raised in this financial year.

We raised additional funds – as well as public awareness of our work – by organising, or taking part in, various events and activities in the community. In May 2017, staff members and volunteers took part in The London Legal Support Trust's annual 10k London Legal Walk, to help raise funds for vital, local, legal services in London and the South East, including PAS. Some 10,000 people took part in the walk and PAS raised £2,422 in sponsorship towards our work as a result, including a generous donation from Herbert Smith Freehills.

PAS also – once again – participated in The London Legal Support Trust's annual Great Legal Bake Sale in February. The office was transformed for a week or so into a bakery par excellence, with Managing Solicitors, Caseworkers, Fundraisers and Volunteers all rolling their sleeves up. Our creations were very kindly bought by solicitors' firms and barristers' chambers, raising £1,200 for PAS.

In November 2017, quizzes were held all over the country to raise funds for The London Legal Support Trust and local legal advice charities, including PAS, as part of National Pro Bono Week. The PAS Pub Quiz was held in The Rugby Tavern in Holborn, and attended by 12 teams representing groups of barristers' chambers, solicitors' firms and loyal supporters of our work. The event – a hugely enjoyable evening – raised £599 to help support our activities.

Over the year, we continued to raise our Social Media profile, with 914 followers on Facebook, 1,829 followers on Twitter and a LinkedIn page with 152 connections. Our website attracted 59,968 unique visitors and we disseminated our quarterly e-newsletter to some 1,200 supporters.

**PRISONERS' ADVICE SERVICE
TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2018**

We continued to receive media coverage in 2017-18. In April 2017, The Guardian covered our Court of Appeal win over access to legal aid for prisoners, mentioning both ourselves and our partner organisation, The Howard League for Penal Reform. In July 2017, Joint Managing Solicitor, Deborah Russo, spoke at the launch of the new edition of Proof Magazine. Co-produced by Justice Gap and Justice Alliance, the edition took as its theme the case for Legal Aid.

PAS trustee, Eric Allison, is also The Guardian's correspondent who regularly works on prison issues.

The launch – and success – of PAS' Self Help Toolkits and our first dedicated Family Law Outreach Clinic at HMP Bronzefield received notice in the December 2017 edition of Inside Time.

In the February 2018 edition of Inside Time, PAS Patron, The Lord Ramsbotham, appealed to the Prime Minister to make resolving the crisis that prisons and probation services are now in a priority.

Thank you

We were most grateful to all our supporters in 2017-18, many of whom are listed below in Notes Four and Five to the Accounts. We also thank all those individuals who gave of their time, or money, to support our work with prisoners. There were too many of you to list here but each of you played a part in maintaining and expanding PAS services over the past year. Thank you all so very much for helping us to give professional-level advice and support to a most marginalised of communities.

FINANCIAL REVIEW

Financial Position

The Statement of Financial activities shows a total surplus of £31,294 (2017: deficit of £36,341) of which a surplus of £23,931 (2017: deficit of £35,017) relates to unrestricted funds and a surplus of £7,363 (2017: deficit of £1,324) to restricted funds.

Further details of the charity performance can be found in the Statement of Financial Activities on page 17 and the Balance Sheet on page 18.

Funding sources for the period 2017-18 included income of £64,477 (2017: £113,507) from the Legal Services Commission and other legal fees. Casework legal income was £61,850 (after a prior year reduction of £7,400) (2017: £110,821) providing a net contribution of £39,329 (2017: £56,601) before salary and overheads.

There was also income arising from restricted and unrestricted grants, as well as gifts-in-kind and donations from individuals.

Reserves Policy

Free reserves held on 31 March 2018 were £81,970 representing two and a half months' operating costs. As a guideline, the Management Committee aims for the charity to have three months of reserves, which would allow staff time to recover from any temporary shortfall of income.

FUTURE PLANS

The Management Committee has set the following ongoing objectives for PAS:-

- (i) To continue to provide, increase and improve a free, high quality, accessible legal advice and information service to prisoners in England and Wales and their legal advisers.
- (ii) To maintain publicly-funded casework.
- (iii) To increase awareness of PAS as the main provider of information about Prison Law.
- (iv) To identify the unmet needs of prisoners not currently taken up by PAS's service and expand the range of services to meet those needs.
- (v) To work towards having three months' operating costs in reserve at any one time.

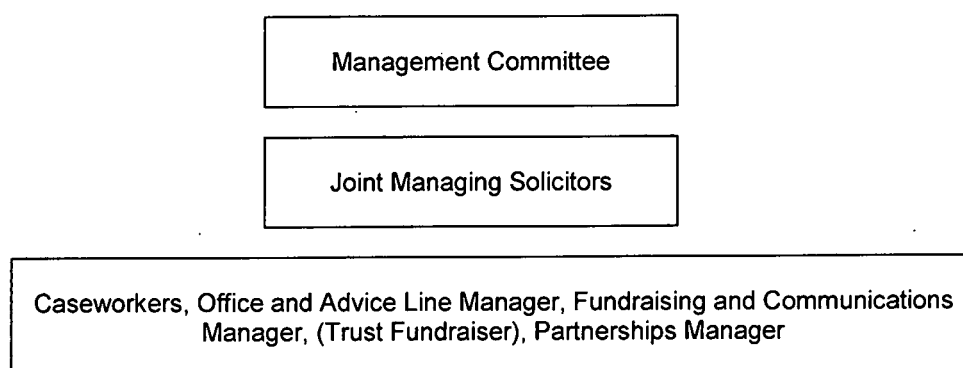
**PRISONERS' ADVICE SERVICE
TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2018**

**STRUCTURE GOVERNANCE AND MANAGEMENT
Governing Document**

The Prisoners' Advice Service (PAS) was founded by the Prison Reform Trust, Liberty, Justice, Nacro, Inquest and The Howard League for Penal Reform and formally launched as an independent charity in May 1991. It became a company limited by guarantee on 1st April 1996 and is governed by its Articles of Association as amended by resolution on 16 October 2015.

Organisational Structure

The Management Committee comprises the Trustees, who are also Directors of the company under company law. All Management Committee members are expected to have an interest in Prison Law and new members have an induction whereby they spend a day shadowing PAS staff members to gain experience of the day-to-day running of the organisation. The basic management structure of PAS is as follows:-



The Management Committee has delegated certain powers to the Joint Managing Solicitors including the day-to-day management of PAS. The Management Committee are Directors of the Company in whom all responsibility for the management of PAS is vested by virtue of the charity's Articles of Association. This includes the power to recruit staff to run the Company on a day-to-day basis. They are therefore employers of the staff. As such, they are responsible for staff recruitment. Among other things, they are also responsible for ensuring actions taken are in the best interest of PAS. This includes matters of finance. In this capacity, in 2017-18, they continued to liaise with the Joint Managing Solicitors and Fundraising and Communications Manager at Management Committee meetings to discuss finances, among other matters.

The Management Committee currently meets once a quarter. The Committee can vary the frequency as it feels appropriate. Its responsibilities include:

- (i) recruitment of staff;
- (ii) receiving regular reports from staff;
- (iii) informing development work;
- (iv) making decisions where any other unit, i.e. the staff group, needs direction;
- (v) making any other decisions considered appropriate by the committee.

The officers as at 31 March 2018 were:

Chair	-	Martine Lignon
Vice Chair	-	Lucy Rhodes
Treasurer	-	Kassim Gaffar
Secretary	-	Lubia Begum-Rob (staff member)

Risk Review

The Managing Solicitors and Management Committee members are responsible for implementing and ensuring compliance with the risk management strategy. The risk management strategy aims to ensure that appropriate action is taken where a case falls outside acceptable risk levels. Other risks to PAS are considered at the annual review of the business plan, when strengths and weaknesses are reviewed.

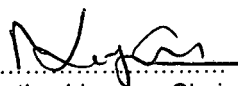
**PRISONERS' ADVICE SERVICE
TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2018**

STAFF MEMBERS

Religious Discrimination Caseworker

Lubia Begum-Rob	Joint Managing Solicitor /Race and
Deborah Russo	Joint Managing Solicitor
Nicki Rensten	Outreach Caseworker
Kate Lill	Women Prisoners' Caseworker
Laura Orger	Community Care Caseworker
Anna Fairbank	Community Care Caseworker
Jane Finnis	Partnerships Manager
Ben Blackwell	Office and Advice Line Manager
Geof Jarvis	Fundraising and Communications Manager
Buffy Sharpe	Trusts Fundraiser

Approved by order of the board of trustees on 09/10/2018 and signed on its behalf by:



Martine Lignon – Chair of the Trustees

PRISONERS' ADVICE SERVICE**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2018 (cont'd)****RESPONSIBILITIES OF THE TRUSTEES**

The Trustees (who are also directors of Prisoners' Advice Service for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for the year. In preparing these financial statements, the Trustees are required to:-

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (issued in July 2014) and in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

Principal Office:

37 Eyre Street Hill
London
EC1R 5ET

Signed on behalf of the Board of Trustees

.....
Martine Lignon

Approved by the members of the committee on 29/01/2018 2018

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF PRISONERS' ADVICE SERVICE

I report on the accounts for the year ended 31 March 2018 which are set out on pages 19 to 29.

Respective Responsibilities of Directors and Reporting Accountants

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2018.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of the Institute of Chartered Accountants in England and Wales which is one of the listed bodies

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached



Michael Jellicoe FCA
Prime
Chartered Accountants
Corner Oak
1 Homer Road
Solihull
West Midlands
B91 3QG

11/10/2018

PRISONERS' ADVICE SERVICE

STATEMENT OF FINANCIAL ACTIVITIES (incorporating THE INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 31 MARCH 2018

	Note	Year ended 31.3.2018			Year ended 31.3.2017 (as restated)		
		<u>Restricted</u> <u>Funds</u> £	<u>Unrestricted</u> <u>Funds</u> £	<u>Total</u> <u>£</u>	<u>Restricted</u> <u>Funds</u> £	<u>Unrestricted</u> <u>Funds</u> £	<u>Total</u> <u>£</u>
Income from:							
Donations	2,4	99,558	247,949	347,507	55,699	141,554	197,253
Charitable activities:							
Advice and information	3,5	80,354	64,477	144,831	89,754	113,507	203,261
Other income:							
Membership		-	240	240	-	240	240
Total income		<u>£179,912</u>	<u>£312,666</u>	<u>£492,578</u>	<u>£145,453</u>	<u>£255,301</u>	<u>£400,754</u>
Expenditure on:							
Costs of raising funds:							
Costs of generating donations	6	-	44,427	44,427	-	40,107	40,107
Charitable activities:							
Advice and information	6	172,549	244,308	416,857	146,777	250,211	396,988
Total expenditure		<u>£172,549</u>	<u>£288,735</u>	<u>£461,284</u>	<u>£146,777</u>	<u>£290,318</u>	<u>£437,095</u>
Net income and net movement in funds for the year	16	7,363	23,931	31,294	(1,324)	(35,017)	(36,341)
Reconciliation of funds:							
Funds brought forward		23,891	62,697	86,588	25,215	97,714	122,929
Funds carried forward		<u>£31,254</u>	<u>£86,628</u>	<u>£117,882</u>	<u>£23,891</u>	<u>£62,697</u>	<u>£86,588</u>

Movements in restricted funds are shown in note 16 to the financial statements.

All incoming resources and resources expended derive from continuing activities.

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 19 to 29 form part of these financial statements.

PRISONERS' ADVICE SERVICE

BALANCE SHEET AS AT 31 MARCH 2018

		<u>2018</u>		<u>2017</u>	
	<u>Note</u>	£	£	£	£
FIXED ASSETS					
Tangible fixed assets	11		4,658		3,023
CURRENT ASSETS					
Debtors	12	75,184		134,042	
Cash at bank and in hand		145,872		69,294	
		<u>221,056</u>		<u>203,336</u>	
CREDITORS: amounts falling due within one year	13	<u>107,832</u>		<u>119,771</u>	
NET CURRENT ASSETS			113,224		83,565
TOTAL ASSETS			<u>£117,882</u>		<u>£86,588</u>
CAPITAL AND RESERVES	14,16				
Restricted funds			31,254		23,891
Unrestricted funds			86,628		62,697
TOTAL CHARITY FUNDS			<u>£117,882</u>		<u>£86,588</u>

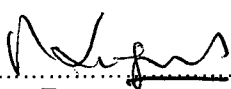
The directors are satisfied that the company is entitled to exemption from the provisions of the Companies Act 2006 (the Act) relating to the audit of the financial statements for the year by virtue of section 477, and that no member or members have requested an audit pursuant to section 476 of the Act.

The directors acknowledge their responsibilities for:

- (i) ensuring that the company keeps proper accounting records which comply with section 386 and 387 of the Companies Act 2006, and
- (ii) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit or loss for the financial year in accordance with the requirements of section 394 and 395, and which otherwise comply with the requirements of the Act relating to financial statements, so far as applicable to the company.

These financial statements have been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

These financial statements were approved and authorised for issue by the Trustees on 09/11/2018 and are signed on their behalf by:



 M Lignon- Trustee

Company Registration Number 3180659

The notes on pages 19 to 29 form part of these financial statements.

PRISONERS' ADVICE SERVICE**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2018****1. ACCOUNTING POLICIES****(a) Basis of Accounting**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The financial statements are prepared under the historical cost convention, modified to include certain items at fair value. The financial statements are prepared in sterling which is the functional currency of the charity.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

(b) Going concern

These financial statements have been prepared on a going concern basis as the Trustees believe that no material uncertainties exist. The Trustees have considered the level of funds held and the expected level of income and expenditure for twelve months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

(c) Incoming Resources

Income is recognised in the Statement of Financial Activities when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably. The following specific policies are applied to particular categories of income:-

- For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained, then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.
- Income from grants is recognised at fair value when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably. If entitlement is not met then these amounts are deferred. Specified or strongly implied time periods over which expenditure can take place are deemed to be donor conditions and grant income is deferred where the expenditure from such a grant is expected to take place in a future accounting period.
- Donated facilities and donated professional services are recognised as income at their fair value when their economic benefit is probable, can be measured reliably and the charity has control over the item. Fair value is determined on the basis of the value of the gift to the charity, for example the amount the charity would be willing to pay in the open market for such facilities and services. A corresponding amount is recognised in expenditure. Given the absence of a reliable measurement basis, the contribution of volunteers is not included as income in line with the SORP (FRS102).

PRISONERS' ADVICE SERVICE**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2018 (cont'd)****1. ACCOUNTING POLICIES (continued)****Incoming Resources (continued)**

- Investment income is earned through holding assets for investment purposes such as term deposit accounts. It includes interest income which is recognised as it accrues.
- In respect of contracts for ongoing services, fees for legal services represent the value of work done in the year including estimates of amounts not invoiced.
- Legal services provided by other solicitors on behalf of the charity but which are settled directly to the solicitor by the Legal Services Commission are accounted for as expenditure on legal costs and as fees received for legal services within the financial statements.

(d) Expenditure Recognition

Expenditure is recognised on an accruals basis as a liability is incurred. Irrecoverable VAT is reported as part of the expenditure to which it relates:-

- Costs of generating funds comprise the costs associated with attracting donations and the costs of trading for fundraising purposes.
- Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them including governance costs.
- All costs are allocated between the expenditure categories of the SOFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis, eg staff time or estimated usage as set out in Note 6.

(e) Fund Accounting

Funds held by the Charity are either:-

- (i) Unrestricted general funds – these are funds without specified purpose and are available as general funds.
- (ii) Designated funds – these are funds set aside by the Trustees out of unrestricted general funds for specific future purposes or projects.
- (iii) Restricted funds – these are funds which can only be used for particular restricted purposes within the objects of the Charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Transfers between funds are made to cover deficits on individual restricted funds and to recognise fixed assets acquired with restricted income, but with no further restriction on use, within unrestricted funds

PRISONERS' ADVICE SERVICE**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2018 (cont'd)****1. ACCOUNTING POLICIES (continued)****(f) Employee Benefits and Pension Costs**

When employees have rendered service to the charity, short term employee benefits to which the employees are entitled are recognised at the undiscounted amount expected to be paid in exchange for that service.

The charity operates a defined contribution plan for the benefit of its employees. Contributions are expensed as they become payable. The assets of the scheme are held separately from those of the charity.

(g) Fixed assets and depreciation

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Office fixture and equipment - 33.33% straight line basis

Fixed assets are not capitalised unless their cost is more than £200.

(h) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

(i) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

(j) Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

(k) Impairment

Assets not measured at fair value are reviewed for any indication that the asset may be impaired at each balance sheet date. If such indication exists, the recoverable amount of the asset is estimated and compared to the carrying amount. Where the carrying amount exceeds its recoverable amount, an impairment loss is recognised in profit or loss unless the asset is carried at a revalued amount where the impairment loss is a revaluation decrease.

(l) Operating Leases

Rentals are charged to the income and expenditure account in equal annual instalments over the period of the lease.

(m) Financial Instruments

The charity has only financial assets and liabilities of a kind that qualify as basic financial instruments. These basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

PRISONERS' ADVICE SERVICE

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2018 (cont'd)

2. DONATIONS

	<u>2018</u> £	<u>2017</u> £
Donated services	-	-
Donations - unrestricted	76,899	39,304
Core funding grants (note 4)	171,050	102,250
	<u>247,949</u>	<u>141,554</u>
Restricted grants (note 4)	97,795	44,000
Restricted donations	1,763	11,699
	<u>£347,507</u> =====	<u>£197,253</u> =====

3. INCOME ARISING FROM CHARITABLE ACTIVITIES
ADVICE AND INFORMATION

	<u>2018</u> £	<u>2017</u> £
Grants funding activities (see note 5)	80,354	89,754
Legal Services Commission fees and other legal fees inc reimbursed costs	64,477	113,507
Prisoners' Legal Rights Group	-	-
	<u>£144,831</u> =====	<u>£203,261</u> =====

4. GRANTS RECEIVABLE DURING THE YEAR AND MOVEMENT ON DEFERRED INCOME

<u>Source</u>	<u>Purpose</u>	<u>2018</u> £	<u>2017</u> £
1970 Trust	Core funding	-	2,000
29 May 1961 Charitable Trust	Core funding	-	5,000
The AB Charitable Trust	Core funding	20,000	-
Allen and Overy Foundation	Core funding	5,000	-
The Bromley Trust	Core funding	10,000	-
The Denton Charitable Trust	Core funding	-	750
Garfield Weston Foundation	Core funding	30,000	-
The Hadley Trust	Core funding	70,000	60,000
Herbert Smith Freehills	Core funding	3,500	3,500
The Thomas Sivewright Catto Charitable Trust	Core funding	1,000	-
The Leigh Trust	Core funding	2,000	-
The London Legal Support Trust	Core funding	10,000	12,000
The Northmoor Trust	Core funding	15,000	-
Other	Core funding	1,550	5,000
The P&C Hickinbotham Charitable Trust	Core funding	1,000	-
Reed Smith LLP	Core funding	-	5,000
Simmons and Simmons Charitable Foundation	Core funding	-	5,000
Souter Charitable Trust	Core funding	-	2,000
The William Allen Young Charitable Trust	Core funding	2,000	2,000
Total Unrestricted Core Funding Grants		<u>£171,050</u> =====	<u>£102,250</u> =====

**PRISONERS' ADVICE SERVICE
NOTES TO THE ACCOUNTS**

FOR THE YEAR ENDED 31 MARCH 2018 (cont'd)

RESTRICTED GRANTS

1989 William Charitable Trust	Tyne and Wear and Northumberland Activities	3,500	-
The Alchemy Foundation	Community	1,000	-
The Alice Ellen Cooper Dean Charitable Foundation	Housing for Disabled & Women Prisoners upon Release	5,000	-
Austin and Hope Pilkington Trust	Community	1,000	-
The Beatrice Laing Trust	Housing for Vulnerable Prisoners upon Release	2,500	-
C B an H H Taylor 1984 Trust	West Midlands Activities	2,000	-
Cameron McKenna Foundation	Mentally or physically disabled, and older prisoners.	250	-
Charles Hayward Foundation	Women Prisoners	10,000	-
The Charles Irving Trust	Older Prisoners	2,400	-
The Cole Charitable Trust	Women & Disabled Prisoners Outreach	-	2,000
The Constance Travis Charitable Trust	Housing upon Release	-	4,000
The Dischma Charitable Trust	London activities	2,000	-
The Drapers' Charitable Trust	Older Prisoners	3,000	-
Essex Community Foundation	Essex Activities	5,000	-
The Evan Cornish Foundation	Outreach Service	10,000	10,000
G H Roberts Trust	FNP's	1,000	-
Global giving	Community grant	6,000	-
The Harrison-Frank Family Foundation (UK) Limited	Disabled prisoners	3,000	-
The Hobson Charity	Older prisoners	5,145	-
The Harry Payne Fund/ The Heart of England Community Foundation		1,000	1,000
Jessie Spencer Trust	East Midlands activities	500	-
The Law Society Charity	Costs relating to letter advice	-	5,000
The Leathersellers' Company Charitable Fund	Disabled Prisoners	5,000	5,000
The Mulberry Trust	Older Prisoners	3,000	3,000
Oakdale Trust	Welsh activities	1,000	-
Others		-	3,000
The Persula Foundation	Disabled Prisoners	-	4,000
Peter Minet Trust	South East London Activities	5,000	-
Peter Stebbings Memorial Charity	Older Prisoners	-	3,000
Pilgrim Trust	Women Prisoners	10,000	-
Reed Smith	Letter's clinic	5,000	-
The Rhiannon Trust	Women Prisoners	500	-
The Swan Mountain Trust	Belmarsh Outreach Clinic	-	4,000
The Walter Guinness Charitable Trust	Wiltshire and Swindon Activities	4,000	-
		97,795	44,000
Total Grants receivable in the Year		£264,045	£146,250

**PRISONERS' ADVICE SERVICE
NOTES TO THE ACCOUNTS**

FOR THE YEAR ENDED 31 MARCH 2018 (cont'd)

5. GRANTS FUNDING ACTIVITIES AND MOVEMENT ON DEFERRED INCOME

	<u>2018</u>	<u>2017</u>
	£	£
Anonymous donation	50,000	-
Barrow Cadbury	1,000	20,000
Big Lottery	-	35,534
Legal Education Foundation	7,460	28,000
Trust for London	20,000	20,000
Sir Halley Stewart Trust and the Wates Foundation	11,421	4,628
	-----	-----
Total Grants recorded as Income arising from Charitable Activities	£89,881	£108,162
	-----	-----

	<u>2018</u>	<u>2017</u>
	£	£
Deferred grants at 1.4.2017	40,473	22,065
Grants received in the year	89,881	108,162
Deferred grants at 31.3.2018	(50,000)	(40,473)
	-----	-----
Grants released to income	£80,354	£89,754
	=====	=====

Income is deferred where either performance conditions have not been fulfilled in the year or the income is intended by the donor to relate to a future accounting period.

PRISONERS' ADVICE SERVICE

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2018 (cont'd)

6. TOTAL RESOURCES EXPENDED

	<u>Basis of Allocation</u>	<u>Raising Funds</u>	<u>Advice and Information</u>	<u>Governance</u>	<u>Total</u>	<u>2017</u>
		£	£	£	£	£
Costs directly allocated to activities:						
Staff costs	Direct	38,035	211,376	-	249,411	224,671
Legal and casework costs	Direct	-	22,524	-	22,524	55,948
Independent examiner's fees	Direct	-	-	4,186	4,186	2,500
Other	Direct	704	9,961	-	10,665	8,456
Toolkits	Direct	-	32,305	-	32,305	-
Support costs allocated to activities:						
Staff costs	Staff time	-	43,445	-	43,445	66,201
Office costs	Usage	4,090	54,709	-	58,799	49,256
Premises costs	Usage	1,598	38,351	-	39,949	30,063
Governance costs allocated to activities		-	4,186	(4,186)	-	-
Total resources expended		<u>£44,427</u>	<u>£416,857</u>	<u>£Nil</u>	<u>£461,284</u>	<u>£437,095</u>
2017		<u>£40,107</u>	<u>£396,988</u>	<u>£Nil</u>	<u>£437,095</u>	

PRISONERS' ADVICE SERVICE**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2018 (cont'd)****7. SALARY COSTS AND NUMBERS**

	<u>2018</u>	<u>2017</u>
	£	£
Gross	248,442	245,010
Employer's NIC	20,121	19,573
Pension contributions	12,426	11,702
Other benefits	12,739	11,482
	-----	-----
	£293,728	£287,767
	=====	=====

No employee earned more than £60,000 (2017: £nil).

The average monthly number of employees during the year was:-

	<u>2018</u>	<u>2017</u>
	£	£
Legal Staff	7	7
Administration	1	1
Fundraising	2	1
	-----	-----
	10	9
	===	===

The charity considers its key management personnel comprise its Joint Managing Solicitors and trustees. The total amount of employee benefits excluding employer's pension contributions received by key management personnel were £72,585 (2017: £71,220).

None of the Trustees received any remuneration during the year (2017: £nil).

One of the Trustees received reimbursement of expenses during the year totalling £303 (2017: £nil).

8. NET INCOME/(EXPENDITURE) FOR THE YEAR

	<u>2018</u>	<u>2017</u>
	£	£
Net income/(expenditure) for the year is after charging:-		
Depreciation	2,649	1,321
Independent examiner's remuneration as examiner	3,236	2,500
Independent examiner prior year under accrual	950	-
Independent examiner's remuneration for advice	-	-
Rentals under operating lease:		
Land and buildings	28,395	21,000
Other assets	3,028	3,028
	=====	=====

9. TAXATION

The company is a registered charity and it is considered that its activities are such that no taxation liability will arise.

10. PENSIONS

The charity made contributions totalling £12,426 (2017: £11,702) to a defined contribution scheme during the year of which £1,558 (2017: £1,813) was outstanding at year end.

PRISONERS' ADVICE SERVICE

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2018 (cont'd)

11. TANGIBLE FIXED ASSETS

Office Fixtures and EquipmentCost:

At 1 April 2017	12,151
Additions	4,284
Disposals	(1,795)

At 31 March 2018	£14,640
	=====

Depreciation:

At 1 April 2017	9,128
Charge for year	2,649
Disposals	(1,795)

At 31 March 2018	£9,982
	=====

Net Book Value

At 31 March 2018	£4,658
	=====
At 31 March 2017	£3,023
	=====

12. DEBTORS

	<u>2018</u>	<u>2017</u>
	£	£
Trade debtors	54,671	108,345
Other debtors	20,513	25,697
	-----	-----
	£75,184	£134,042
	=====	=====

13. CREDITORS: amounts falling due within one year

	<u>2018</u>	<u>2017</u>
	£	£
Taxation and social security	6,049	5,834
Trade creditors	8,678	-
Other creditors	290	2,396
Accruals	42,815	71,068
Deferred grant income (see note 5)	50,000	40,473
	-----	-----
	£107,832	£119,771
	=====	=====

14. CAPITAL

The company has no share capital being limited by guarantee. All Trustees are members of the company and each has undertaken to contribute £1 in the event of the company being wound up.

PRISONERS' ADVICE SERVICE

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2018 (cont'd)

15. ANALYSIS OF NET ASSETS BETWEEN FUNDS

<u>2018</u>	<u>Restricted Funds</u>	<u>Unrestricted Funds</u>	<u>Total Funds</u>
	£	£	£
Fixed assets	-	4,658	4,658
Current assets	31,254	189,802	221,056
Current liabilities	(-)	(107,832)	(107,832)
	-----	-----	-----
	£31,254	£86,628	£117,882
	=====	=====	=====
 <u>2017 (as restated)</u>	 <u>Restricted Funds</u>	 <u>Unrestricted Funds</u>	 <u>Total Funds</u>
	£	£	£
Fixed assets	-	3,023	3,023
Current assets	64,364	138,972	203,336
Current liabilities	(40,473)	(79,298)	(119,771)
	-----	-----	-----
	£23,891	£62,697	£86,588
	=====	=====	=====

16. RESTRICTED FUNDS

<u>2018</u>	<u>At 1 April</u> <u>2017(as</u> <u>restated)</u>	<u>Incoming</u> <u>Resources</u>	<u>Outgoing</u> <u>Resources</u>	<u>At 31 March 2018</u>
	£	£	£	£
Community	13,020	55,716	(62,403)	6,333
Regional	-	24,000	(19,500)	4,500
Women- Pilgrim Trust	-	16,263	(12,930)	3,333
Immigration Advice	5,000	21,000	(25,000)	1,000
Legal Education	-	42,010	(42,010)	-
Outreach	-	10,000	(-)	10,000
Other	5,871	10,923	(10,706)	6,088
	-----	-----	-----	-----
	23,891	179,912	(172,549)	31,254
Unrestricted funds	62,697	312,666	(288,735)	86,628
	-----	-----	-----	-----
Total Funds	£86,588	£492,578	£(461,284)	£117,882
	=====	=====	=====	=====
 <u>2017 (as restated)</u>	 <u>At 1 April</u> <u>2016</u>	 <u>Incoming</u> <u>Resources</u>	 <u>Outgoing</u> <u>Resources</u>	 <u>At 31 March 2017</u>
	£	£	£	£
Community	10,490	20,188	(17,658)	13,020
Advice Line	-	35,426	(35,426)	-
Regional	9,855	3,000	(12,855)	-
Women –Pilgrim Trust	-	20,000	(20,000)	-
Women – Other Donors	-	4,688	(4,688)	-
Immigration Advice	-	25,000	(20,000)	5,000
Legal Education	-	4,700	(4,700)	-
Outreach	-	10,000	(10,000)	-
Other	4,870	22,451	(21,450)	5,871
	-----	-----	-----	-----
	25,215	145,453	(146,777)	23,891
Unrestricted funds	97,714	255,301	(290,318)	62,697
	-----	-----	-----	-----
Total Funds	£122,929	£400,754	£(437,095)	£86,588
	=====	=====	=====	=====

PRISONERS' ADVICE SERVICE**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2018 (cont'd)****Purposes of restricted funds:**

Community:	This fund was used to meet the salary and other costs of the charity's community care projects. These include advice with older, disabled and women prisoners prior to their release and upon release.
Advice Line:	This fund was used to meet some of the costs of running the Advice Line.
Regional:	This fund was used to meet costs incurred in donor specified regions and designated outreach clinics.
Women:	This fund is used to support our caseworkers' work with women prisoners.
Immigration Advice:	This fund was used to meet the salaries and training of legal caseworkers to provide specialist immigration legal advice to detained women foreign nationals.
Legal Education:	This fund was used towards a project to fund the production and distribution of legal self-help "toolkits" for prisoners.
Outreach:	This fund was used to meet the salary cost of the caseworker for the charity's outreach service.
Other:	This fund was used to meet some of the costs of replying to correspondence from prisoners and includes other donations with restricted purposes.

17. RELATED PARTIES

There were no related party transactions for the year ended 31 March 2018.

18. OPERATING LEASE COMMITMENTS

At 31 March 2018 the charity had the following total future commitments under non-cancellable operating leases:-

	<u>Land and Buildings</u>	<u>Other</u>
	£	£
Expiring within one year	£28,500	£3,028
Expiring within two to five years	£114,000	£4,794